Commentary

The Role of Accountability in Workplace Democracy

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Roberto Frega argues for the advancement of workplace democracy theorisation by synergising the conceptual pathways of various disciplines. He places a particular emphasis on the practice of employee involvement, which, according to him, constitutes one of the three pillars of workplace democracy, the other two being voice and representation. The present commentary broadens the interdisciplinary horizons of this debate by reflecting on the central role of accountability in workplace democracy and the workings of the three pillars identified by Frega. The commentary explores the potential of accountability and the insights drawn from critical accounting research to translate democratic ideals into meaningful and sustainable organisational practices and so strengthen workplace democracy.

Key Words: accountability, workplace democracy, employee involvement

In his article "Employee Involvement and Workplace Democracy," Roberto Frega (2021: 363) encourages us to embark on an exploratory journey seeking new "practices of management and organization [to] … find normative intuitions … [to] enlarge, refine, and improve" workplace democracy. He discusses the limited capacity of the traditional approach to workplace democracy through the mainstream lens of political theory and elaborates on the potential of employee involvement to endorse democracy within organisational settings. Moreover, in his reflections on how the practices of voice, representation, and employee involvement form the three distinctive pillars of workplace democracy, Frega embraces greater diversity of occupational activities leading to democratisation.

While acclaiming Frega's argumentation, I believe our understanding of workplace democracy could benefit from exploring two further important questions. First, whom do we consider as the actor(s) primarily responsible for democracy at work and employee involvement (i.e., whom do we hold to account)? And, second, how and on what basis are we to evaluate the progress of democratisation (i.e., how do we exercise organisational accountability for workplace democracy)? The present commentary aims to answer these questions by mobilising the concept of accountability and drawing on relevant research from the field of critical accounting

that links accounting to larger socio-political settings and phenomena (Brown, 2009; Gendron, 2018; Morales & Sponem, 2017).

Accountability, at its most general, is the relational practice of holding actors to account for the impact of their actions (Bovens, 2007; Mulgan, 2000, 2003; Roberts, 2009). Used in many disciplines, the concept is sometimes viewed as an elusive ethos grounded in responsibility and moral conduct. However, an accounting perspective embraces the idea that the practice of making an organisation account for its conduct informs its stakeholders about specific actions undertaken and their outcomes and thus answers a demand for accountability. Accounting suggests linking the general concept of accountability to specific practices of creating and maintaining accounts and sets it within relevant regulatory frameworks normalising its level and scope.

By responding to the contemporary social agenda demanding that greater attention be paid to justice, equality, and human rights at work, accounting contributes to the design of democratic practices within the workplace and emphasises normative enforcement (Ball, 2007; Brown, 2009; Lee & Cassell, 2017). However, as with other aspects of organisational performance, the deployment of accountability for the democratisation of the workplace leaves space for ambiguity, interpretation, and decoupling between formal structures and individual practices. The present commentary reflects on the role of actor(s) and the importance of accountability for executing workplace democracy and its corresponding pillars. In so doing, the commentary develops the wider interdisciplinary implications of Frega's original arguments.

The remainder of the commentary proceeds as follows. Section 1 sets out the role of accountability in understanding workplace democracy. Section 2 reflects on how the emphasis on accountability contributes to the democratisation of workplaces. Section 3 discusses how the wider discourse of accountability gives structure to and strengthens societal aspirations towards a greater democratisation of the workplace. Section 4 concludes the commentary.

1. WHY ACCOUNTABILITY?

The conditions of employee involvement, empowerment, and well-being are of interest to the stakeholders of an increasing number of organisations (Rees, Alfes, & Gatenby, 2013). A wider discussion of workplace democracy results in greater social demands to make "those who hold positions of authority [in organisations] … accountable to those over whom they have authority" (Frega, Herzog, & Neuhäuser, 2019: 4) and the need to better understand the relationships between accountability and workplace democracy (Banks, 2013; Bovens, 2007; Della Porta & Diani, 2015).

Defined as a practice of holding someone to account and giving an account of oneself (Joannides, 2012; Mulgan, 2003), the relational nature of accountability could be explained as follows (Bovens, 2007; Cooper & Lapsley, 2019; Messner, 2009):

X is accountable to Y for Z, where

X is an actor (employee, manager, or executive),

Y is a stakeholder (employee, manager, executive, regulator, investor, customer, or society at large) to whom **X** owes an account of their conduct and who has the power to pass judgement if **X**'s explanation and justification of their conduct is not satisfactory, and

Z is a goal, achievement, or performance whose outcomes and impact are visible and important to **Y**.

In addition to being relational, accountability is a largely situational and context-specific practice (Mulgan, 2000; Yates, Belal, Gebreiter, & Lowe, 2020). The existence of both pragmatic and moral (ethical) rationales for accountability adds complexity to how it is carried out (Butler, 2005; Messner, 2009). A continuous dualistic discourse of opportunism and morality reveals itself in functional and social forms of accountability. Holistic accountability represents a desired synergy of functional and social accountabilities in organisational conduct (O'Dwyer & Unerman, 2007; Roberts, 2009).

Accounting offers various solutions to demands for accountability, often with an emphasis on identification (labelling), standardisation (framing), and regulation (controlling) (Gallhofer, Haslam, & van der Walt, 2011). For instance, standardised financial reporting satisfies the accountability demands of shareholders and potential investors. Internal disclosures of management accounting meet managerial needs for information on decision-making, control, and performance assessment. A relatively new stream of social and environmental accounting (SEA) aims to address wider demands for equality, respect for human rights, and corporate social responsibility (Gray, Brennan, & Malpas, 2014; McPhail & Ferguson, 2016). While there are obvious challenges to regulating and assessing an organisation's impact on the planet, society, and even its own employees, SEA focuses on designing and legitimising frameworks for social and organisational phenomena, such as workplace democracy (Brown, 2009; Gray & Gray, 2011). SEA attempts to bridge the gap between traditional positivist views on accounting and contemporary notions of dialogic accounting (i.e., acknowledging the need to embrace transparency and a plurality of opinions) and critical accounting (i.e., embedding larger socio-political trends and evolving settings into accounting practice).

Even though many forms of accountability exist beyond democratic discourse, "democracy could not be conceived, let alone practiced, without vast and complex webs of accountabilities between people and those who [manage them]" (Warren, 2014: 39). Although functional (procedural) accountabilities can take place also in non-democratic settings, democracy is more conducive to holistic accountability than other regimes (Dubnick, 2014), as it necessitates and embraces counter-conduct and deliberation (Battilana & Casciaro, 2021). When it comes to the practice of accountability in the context of a workplace democracy, two aspects are of particular importance: internal mutual accountability within the workplace and the external accountability of the organisation for its commitment to democratisation. The next sections explore these accountabilities in greater detail.

2. ACCOUNTABILITY AND A DEMOCRATIC WORKPLACE SETUP

In all social settings, including workplaces, actors in power maintain the privilege to define normality for others (Vachhani & Pullen, 2019). As democracy at work manifests in fulfilling the rights of the vulnerable (i.e., employees) to impact the processes and behaviours affecting them (Lee & Cassell, 2017), it requires the translation of democratic ideals into practices that organisations agree to implement. This section discusses the role of internal accountability practices in constructing a democratic workplace. It also illustrates how such practices plant the seeds of workplace democracy by enhancing relational equality (egalitarianism) manifested in relational parity, inclusive authority, and social involvement, as discussed in Frega's original article.

Even though many companies reportedly consider employee involvement as a positive aspect of organisational development, implementation is usually problematic because of the lack of a meaningful agenda ("why we are involving employees?") and underdeveloped means ("how we are doing so?") (Overland & Samani, 2021; Rees et al., 2013). From an accountability perspective, workplace democracy begins by providing employees with instruments to control organisational conduct and hold managerial power to account (Battilana & Casciaro, 2021; Warren, 2014). Next, employer and employees need to agree that desired performance outcomes depend on everyone's commitment to working to a certain professional and ethical standard and delivering on this commitment. The dependence on one another to achieve desired outcomes creates the grounds of mutual accountability and, correspondingly, greater equality, as everyone in this scenario is treated on the basis of their expertise and contribution rather than their rank in the organisation's hierarchy (Mulgan, 2000).

To develop meaningful practices of employee involvement, management and employees have to engage in dialogue to decide the structure and depth of involvement and set deliverable outcomes against which to hold each other accountable (Ball, 2007; Coats, 2013; Lee & Cassell, 2017). Such dialogism in establishing the grounds of involvement welcomes and facilitates a plurality of ideas and viewpoints (Brown, 2009; Smyth, 2012). The relational and context-specific nature of accountability practices also encourages such dialogues to be continuous and to align with the principles of wider social involvement to reflect the changing dynamic of organisational performance, targeted outcomes, and strategic ambitions.

Despite variations in organisational approaches, workplace democracy largely depends on the willingness of company owners and managing agents to share power, make decision-making more inclusive, and discharge accountability to their employees (Landemore & Ferreras, 2016; Sinclair, 1995). Mutual accountability uplifts the status of the workforce from mere asset to generate surplus through productivity to a powerful co-creator (Brown, 2009). This elevation in status provides employees with the authority to influence decisions, as the potential to be held accountable frames the environment in which managerial decisions are made. Correspondingly, the practice of establishing mutual accountability in employee relationships with their management contributes to an active commitment to—and

manifestation of—relational parity, acknowledged by Frega as central to relational egalitarianism in workplace settings. Such parity between the actors becomes ingrained if mutual accountability is exercised on a continuous and regular basis (Butler, 2005; Roberts & Scapens, 1985).

Sharing power and implementing the practices of employee involvement, such as teamwork, autonomy of action, and the opportunity to step into supervisory roles suggested by Frega, requires providing employees with access to corporate information (Battilana & Casciaro, 2021; Lee & Cassell, 2017). However, a challenge remains in the inherited problem of information asymmetry, as, within the traditional principal–agent domain, information is the most valuable organisational asset owned by a company's shareholders and should be used exclusively to maximise their profit (Broadbent, Dietrich, & Laughlin, 1996; Brown, 2009; Gailmard, 2012). Moreover, in hierarchical and unaccountable workplaces, employees "have limited information on their interests and on whether they are being taken care of by a perfect agent" (Maravall, 1999: 160). This leads to the most valuable (and sensitive) information still being accessible only to a privileged group of organisational managers and hidden from the others behind a firewall of confidentiality restrictions and non-disclosure arrangements (Bol, Kramer, & Maas, 2016; Greiling & Spraul, 2010). Even in more democratised settings, employees are often the last to know about their company's major investments, financial difficulties, bankruptcy, ethical scandals, and conflict disputes, usually being informed by the media rather than by their managers.

Embracing managerial accountability to employees would require making authority more inclusive by disclosing information and emphasising collegial decision-making free from favouritism, subjectivity, and bias (Burney, Henle, & Widener, 2009; Voußem, Kramer, & Schäffer, 2016). The greatest dilemma here is whether employers' commitments to democratisation would be strong enough to share such information (even partially) and how to develop appropriate regulatory arrangements to protect this information, once shared, from mistreatment. At the same time, greater access to confidential information and employee autonomy in its use would require employees to be accountable for conduct for which they have not been accountable in the past. It means that, from an accountability perspective, the enhancement of inclusive authority comes at a price for both employer and employees, as within such a regime, all parties face greater risks of being impacted by the unfavourable consequences of the conduct of others, as well as their own. This makes the webs of mutual accountability all the more important for creating a functional organisational setting that is committed to democracy.

3. ACCOUNTING AND ACCOUNTABILITY FOR WORKPLACE DEMOCRATISATION

The idea of advancing workplace democracy presents organisations with challenges, opportunities, and threats. As benefits may seem ambiguous, hesitation and resistance may prevail. Thus an organisational commitment to democratisation requires the continuous facilitation and involvement of broader stakeholder networks that

embrace the transformation (Butler, 2005; Kavada, 2015; Neuhäuser & Oldenbourg, 2020). Wider social discussion about employee rights, empowerment, and involvement can progress beyond the traditional polemic between corporations and trade unions by acknowledging a variety of stakeholder voices and increased demands for accountability (Lauwo & Otusanya, 2014; McPhail & Ferguson, 2016).

However, how external stakeholders and society at large can distinguish between democratic and despotic workplaces and acquire insightful information about organisational settings "behind the scenes" is not straightforward (Roberts, 2009). Moreover, there is no established consensus about how much democracy and employee involvement is enough or how to set targets for—and evaluate the progress of—democratisation. These questions are of great importance for stakeholders who seek to persuade non-democratic workplaces to change and for organisations themselves once they are held accountable for the conduct of workplace democracy. Ready answers and existing metrics are few; on the contrary, the development of meaningful ways to hold organisations to account for the conduct of workplace democracy is an emerging area. Critical accounting encourages us to address these issues.

To begin with, companies currently have an almost total monopoly on official channels used for informing the public about workplace conditions (Gray et al., 2014; McPhail & Ferguson, 2016). Strategic disclosures within corporate annual reports are the main (and often the only) sources of information about the state of employee involvement, their psychological and physical safety, and inclusivity (non-discrimination) within the workforce. However, even this one-sided perspective is not always available.

Accounting, in the sense of financial reporting, originated from a requirement to inform the principal about the agent's performance, with the main focus on profit maximisation (Sangster, 2018). The practice aimed to strengthen formal hierarchies and discharge functional (instrumental) accountability in non-democratic market settings. The incorporation of SEA into corporate disclosures has supported demands for accountability beyond the principal–agent domain (Clune & O'Dwyer, 2020; Gray et al., 2014). Embraced by the codes of corporate governance, SEA accumulates traces of non-financial performance, generating evidence of—and providing visibility to—corporate impact on socio-economic developments of public interest (Mouritsen & Kreiner, 2016; Walker, 2016). However, the emergence of this new democratic rationale in accounting practices has not replaced the market. Instead, their simultaneous presence exposes the co-existence of (often conflicting) democratic and non-democratic stimuli and contexts of accountability (Broadbent et al., 1996; Gailmard, 2012; Gallhofer et al., 2011).

A closer look at corporate disclosures reveals a variety of performance indicators broadly related to the democratic pillars of employee voice, representation, and involvement. In an attempt to embrace organisational diversity, SEA regulation allows considerable flexibility and room for interpretation in how companies frame their disclosures. The aspects reported on to highlight the attention a company pays to employee voice include information about whistleblowing and anti-corruption policies, safeguarding practices and misconduct hotlines, insights from annual staff

surveys, and quantified indices of employee satisfaction. Reporting on how a company fulfils the right of representation consists of information about appointed worker directors, board representatives and advisory panels, non-executive directors, and communication with trade unions. Disclosures related specifically to employee involvement may include a discussion of activities related to human capital development and talent retention. As suggested in Frega's article, practices of employee involvement are not yet firmly established and so receive less attention in corporate reports. Other performance aspects covered in these sections of strategic reports, usually titled "Our People" or "Employees," include information about occupational health and safety, organisational attempts to tackle the gender pay gap, financial and non-financial incentives, and remuneration. To showcase their achievements in workplace democratisation and employee care, organisations tend to accompany these disclosures with large numbers of photos selected to accentuate the notions of employee enthusiasm, optimism, and togetherness.

As official corporate reports give little visibility to any counter-narratives and alternative voices within the workforce, social media has filled this gap by establishing arenas for employees to vocalise their viewpoints, grievances, and concerns (Lee, Oh, & Kim, 2013; Neu, Saxton, Rahaman, & Everett, 2019). Online spaces, such as Twitter, LinkedIn, and Glassdoor, empower employees who lack the means to speak up in the traditional workplace setting. However, even though social media channels enable a greater multiplicity of voices to be heard, online employee disclosures lack both the status of official reports and also the means for others to verify and corroborate them.

The disparity between employer and employee narratives highlights the need for greater workplace democratisation and the establishment of new dialogues between management, employees, and other stakeholders (Brown, 2009; Cade, 2018; Latan, Jabbour, & de Sousa Jabbour, 2020). Expressed via various channels, employee opinions can provide valuable insights into the aspects of workplace relationships and conditions that require greater employee empowerment and involvement. When gathered together and brought to the attention of regulators, standard setters, and policy makers, these insights generate new knowledge about employee perceptions of workplace democracy and potential steps to improve corporate social disclosures (Gray et al., 2014; Rees et al., 2013). Such information also has the power to influence the field of ethical and sustainable investment, demonstrating to investors how workplace democratisation impacts financial and non-financial performance, including a company's ethics, reliability, and trustworthiness. Increased visibility and public attention would in turn encourage managers to take employee concerns seriously and address them promptly, to pre-empt negative media exposure and consequent reputational damage (Glomb & Cortina, 2006; Pilch & Turska, 2015). Allowing alternative narratives and greater organisational transparency breaks the managerial monopoly on information about workplace settings and has the potential to align organisational disclosures with social demands, so creating pathways towards greater holistic accountability for workplace democracy.

4. CONCLUDING REMARKS

The traditional understanding of the workplace is going through abrupt transformations stimulating public discussion of—and research interest into—what makes an occupational setting democratic (Brown, 2009; Neuhäuser & Oldenbourg, 2020). Inspired by Frega's invitation to explore organisational practices suitable for enriching the theoretical conceptualisation and practical enforcement of workplace democracy, the present commentary has reflected on why a greater emphasis on accountability is essential for pursuing democratisation.

Paying attention to the role of actors, the commentary has argued that the degree of democratisation depends on whether an organisation decides to commit to democratic ideals in the first place and the translation of such commitments into organisational practices (Banks, 2013; Lee & Cassell, 2017). The commentary has shown how the relational nature of accountability equips a broad range of stakeholders with the authority to persuade organisations towards greater democratisation (Islam, Deegan, & Haque, 2020; Lauwo & Otusanya, 2014; McPhail & Ferguson, 2016).

Within organisations, mutual accountability between management and employees is both a prerequisite for and an outcome of democratic relationships (Brown, 2009; Gray, Bebbington, & Collison, 2006), as workplaces that are highly hierarchical and where managers are unaccountable to their employees cannot be considered democratic. The commentary has emphasised that employee rights to representation, voice, and involvement need to be supported by the development of wide and strong networks of accountability (Warren, 2014). Occupational accountability practices enable employees to recognise their social roles within the workplace domain and to feel authorised to facilitate necessary changes (Greve, Palmer, & Pozner, 2010), in particular, those related to the mitigation of persistent power imbalances and differentials in the workplace culture.

However, the practices of employee involvement need to come to terms with the reality of employees' restricted access to the confidential and sensitive information that is essential for effective decision-making. As information is a company's most valuable asset and, according to non-democratic market arrangements, must be used exclusively for profit maximisation, internal information systems are designed to limit access. Consequently, a shift to greater internal transparency and availability of information will impose new demands on employees, holding them accountable for conduct for which they were not previously (Landemore & Ferreras, 2016). This amplifies the crucial role of mutual accountability in organisational settings heading towards greater democratisation.

The exposure to transformations driven by larger socio-political and economic agendas facilitates the democratisation of the workplace, despite ambiguities in organisations' motives for undertaking such change and its complexity of implementation. The increase in demands for accountability manifests in pressures to fulfil organisational responsibility not only for financial performance but also for social impact (including that on its own employees), to account both to its shareholders and to society at large (Battilana & Casciaro, 2021). "The need for new accounting that fosters democracy" (Brown, 2009: 313; see also Greiling & Spraul,

2010) stimulates the continuous development of SEA and legitimises the requirement for organisational disclosures on the fulfilment of employee rights (Gallhofer et al., 2011; Islam et al., 2020; Siddiqui & Uddin, 2016; Sikka, 2011). However, the disparity between corporate disclosures and employee counter-narratives as revealed in external arenas suggests that employee voices still have very limited opportunity to be heard within their own workplace and beyond. Greater workplace democracy will require a continuous strengthening of the conduct of accountability, both internally, between management and employees (and among the employees themselves), and externally, to meet wider social demands with greater transparency.

Assuming that one could approach the discourse of workplace democracy from a variety of perspectives, the present commentary has mobilised the lens of critical accountability and dialogic accounting to reveal the multifaceted relationship between workplace democracy and organisational accountability (Gray et al., 2014; Lee & Cassell, 2017; Sinclair, 1995). The fluid nature of accountability allows it to manifest in a variety of organisational practices, planting seeds for emerging democratisation and strengthening the democratic arrangements of employee voice, representation, and involvement. This commentary welcomes future research into the complex relationship between workplace democracy and organisational accountability as two socially constructed and therefore continuously evolving phenomena, expecting meaningful new insights to be revealed in the examination of context-specific settings in particular.

Moreover, as the present commentary shows, interdisciplinary dialogue has much to offer the advancement of scholarly understanding of organisational democratisation. Such dialogue holds the emancipatory potential to cross-fertilise and enrich participating disciplines by enabling new analytical and theoretical insights and thus constructing multiple pathways to "a full-blown account of workplace democracy" (Frega, 2021: 380). The input from other disciplines could, for instance, be dedicated to examining legal boundaries, security, and the safeguards required for greater information sharing in democratic workplaces; to deepening the knowledge of employer and employee perceptions of workplace democracy; and to analysing organisational commitments to democratisation within a broader social impact agenda. Such research enquiries would further stimulate academic and social discussion on workplace democratisation, increased employee involvement, and greater organisational accountability that reveals employee voices, experiences, and perceptions.

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